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Attorneys for Defendant, Counterclaim Plaintiff  
and Third-Party Plaintiff UBS AG

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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	:	
LETIZIA MARTINEZ DE GONZALEZ, as	:	
administratrix and executrix of the Estate of	:	
Emilio Martinez Manautou, as Trustee of the	:	
Emilio Martinez Manautou Trust, and as	:	
Trustee of the EMM Trust,	:	
	:	
Plaintiff-Counterclaim Defendant,	:	
	:	
- against -	:	OPPOSITION DECLARATION
	:	<u>OF ARTHUR M. HANDLER</u>
	:	
UBS AG and UBS TRUSTEES LTD.,	:	07 Civ. 7462 (RJS)
	:	
Defendants-Counterclaim Plaintiff,	:	
	:	
and	:	
	:	
UBS AG,	:	
	:	
Third-Party Plaintiff,	:	
	:	
- against -	:	
	:	
ROBERT J. REGER, JR. and	:	
THELEN, REID, BROWN, RAYSMAN &	:	
STEINER, LLP,	:	
	:	
Third-Party Defendants.	:	
	:	
-----	X	

ARTHUR M. HANDLER, pursuant to 28 U.S.C. § 1746, declares as follows:

1. I am a member of the firm of Handler & Goodman LLP, counsel to defendant, counterclaim plaintiff and third party plaintiff UBS AG in this action. This declaration is submitted in opposition to plaintiff's motion for the release to plaintiff of all monies on deposit at UBS AG in account No. 202440.

2. Annexed hereto as Exhibit A is true copy of the answer, counterclaim and third-party claim dated October 25, 2007 served and filed in this action by UBS AG.

3. Annexed hereto as Exhibit B is a true copy of plaintiff's mandatory initial disclosure pursuant to Rule 26(a)(1) dated January 15, 2008.

4. I declare under penalty of perjury that the foregoing is true and correct.

Executed on  
February 7, 2008

  
ARTHUR M. HANDLER